

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing  
5 Sections 20-5 and 20-20 as follows:

6 (35 ILCS 200/20-5)

7 Sec. 20-5. Mailing or e-mailing tax bill to owner.

8 (a) Every township collector, and every county collector in  
9 cases where there is no township collector, upon receiving the  
10 tax book or books, shall prepare tax bills showing each  
11 installment of property taxes assessed, which shall be filled  
12 out in accordance with Section 20-40. A copy of the bill shall  
13 be mailed by the collector, at least 30 days prior to the date  
14 upon which unpaid taxes become delinquent, to the owner of the  
15 property taxed or to the person in whose name the property is  
16 taxed.

17 (b) The collector may send the bill via e-mail as provided  
18 in subsection (b) of Section 20-20. However, no bill shall be  
19 sent to a property owner or taxpayer via e-mail unless that  
20 owner or taxpayer shall have first made such a request to the  
21 collector in writing.

22 (Source: P.A. 86-957; 87-818; 88-455.)

1 (35 ILCS 200/20-20)

2 Sec. 20-20. Changes in address for mailing tax bill.

3 (a) To insure that a person requesting a change of the  
4 address to which a property tax bill is sent has a legal  
5 interest in the property or authority to act on behalf of the  
6 owner of the property, the county collector in every county  
7 with less than 3,000,000 inhabitants or less shall establish  
8 and enforce a procedure for requiring identification or  
9 certification of the identity of taxpayers who request a change  
10 in the address to which their tax bill is mailed. No change of  
11 address shall be implemented unless the person requesting the  
12 change is the owner of the property, a trustee or a person  
13 holding the power of attorney from the owner or trustee of the  
14 property. However, if a property owner conveys a permanent  
15 change of address in writing to the United States Postal  
16 Service, then, on or after the effective date of that change of  
17 address, the county collector may mail a property tax bill to  
18 the property owner at his or her new address regardless of  
19 whether or not the owner notifies the collector of the address  
20 change.

21 (b) As an alternative to mailing a copy of the bill, the  
22 collector may send the tax bill via e-mail at the request of  
23 the taxpayer, subject to the provisions of subsection (b) of  
24 Section 20-5 of this Act. If the taxpayer makes such a request,  
25 then the taxpayer shall notify the collector of any change in  
26 his or her e-mail address as soon as possible after the address

1 is changed.

2 (Source: P.A. 97-1084, eff. 8-24-12.)